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2 April 1953

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MEMORANDUM OF UNDERSTANDING

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RELATIONSHIP WITH SENIOR REPRESENTATIVE, [redacted]

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1. The Chief Auditor and other personnel of the [redacted] Audit Unit are attached to and on the T/O of the Senior Representative, [redacted]

2. The Chief Auditor is responsible to and under the command supervision of the Senior Representative, subject to conformance with all local command rules and regulations.

3. He shall receive all general administrative support from the Senior Representative, including assignment of space, furnishing of offices, procurement of equipment, and housing of personnel and dependents in accordance with the established policies of the command.

4. He shall be under the technical command of the Auditor-in-Chief, with direct channels of communication to the Auditor-in-Chief on technical audit matters, and may receive technical advice and instructions from the Auditor-in-Chief directly.

5. He shall prepare appropriate audit reports which will be submitted directly to the Auditor-in-Chief through the Senior Representative, except where the report concerns the Senior Representative personally.

6. He shall coordinate with the Senior Representative and shall obtain his or his designee's approval prior to commencing either routinely scheduled audits or spot checks, and shall make the facilities of his office available to the Senior Representative to perform any special audit duties as may be desired by the Senior Representative, provided such audits do not interfere with the over-all audit responsibility. However, the Senior Representative will have no formal field reassignment control over audit personnel.

7. Where local command rules and regulations contravene technical audit instructions issued by the Auditor-in-Chief it should be reconciled between the Chief Auditor and the Senior Representative or his designee. Where not reconcilable in the field, the matter should be referred to the Auditor-in-Chief for adjudication or referral to appropriate authorities.

8. Personnel Evaluation Reports of field auditors will be prepared by the Chief Auditor in the field and reviewed by the Auditor-in-Chief or his assistant. The Personnel Evaluation Report of the Chief Auditor will

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be forwarded to Headquarters, showing only the name, position, grade and period of report. It shall be accompanied by a written statement by the Senior Representative relative to the Chief Auditor's performance of his non-technical and non-professional responsibilities. These comments will be considered by the rating supervisor (Assistant Auditor-in-Chief), and the reviewing officer (Auditor-in-Chief).

9. Recommendations for appointment, promotion, and reassignment actions will be handled in accordance with standard Agency procedures and submitted to the DD/A Career Service Board for approval.

10. The Chief Auditor shall report to the Senior Representative any finance and audit matters which may come to his attention, which, in his opinion, are detrimental to the interests of the command or to the Agency as a whole.

11. He shall make a quarterly report to the Auditor-in-Chief on the status of audits for the quarter. Such a report will not list stations by names but by categories as listed below and will show the number of stations due for audit and the reasons for delay in not maintaining current audit:

- a. Major stations
- b. Minor stations
- c. Miscellaneous

12. The Chief Auditor will maintain close coordination with the Finance Chief of the command and shall keep a complete record of persons or stations having accountability for Agency funds or property.

13. He shall establish an audit program to provide as soon as practicable at least semi-annual audits of all accounts and shall make such special audits as may be deemed appropriate.

14. Where deemed appropriate and without violation of cover, he shall make frequent on-the-spot inspections of persons or offices responsible for Agency funds to determine that the balance on hand is correct and Agency funds are properly safeguarded and accounted for.

15. Nothing in these instructions will be interpreted as restricting in any way (except where possible violation of cover may be involved), the independence of the Chief Auditor in the performance of his technical duties. He is the direct representative of the Auditor-in-Chief, CIA, and is responsible to him for the efficient performance of his assigned duties.

CONCURRENCES

/S/  
Chief, Eastern Europe Division

/S/  
Auditor-in-Chief, CIA

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/S/  
Deputy Senior Representative, [redacted]

/S/  
Chief of Administration, DD/P